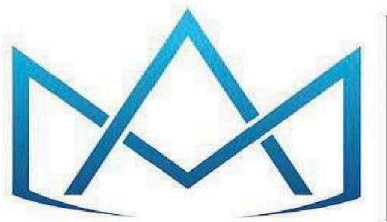


For What's Next, Inc. (the "Company") a Wisconsin Corporation

Financial Statements (unaudited) and
Independent Accountant's Review Report

Short Year ended December 31, 2021



Mongio &
Associates CPAs LLC
Tax - Accounting - Advisory
Saving Time, Money, & Stress

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management
For What's Next, Inc.

We have reviewed the accompanying financial statements of the company which comprise the balance sheet December 31, 2021 and the related statements of operations, statement of changes in owner's equity, and statement of cash flows for the for the short year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Going Concern

As discussed in Note 8, certain conditions indicate that the Company may be unable to continue as a going concern. The accompanying financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern. Management has evaluated these conditions and plans to generate revenues and raise capital as needed to satisfy its capital needs.

Vince Mongio, CPA, CIA, CFE, MACC
Miami, FL
March 15, 2022

Vincenzo Mongio

Statement of Financial Position

| | Year Ended December 31, 2021 |
|-------------------------------------|------------------------------------|
| ASSETS | |
| Current Assets | |
| Cash and Cash Equivalents | \$43,000 |
| Prepaid Expenses | \$6,993 |
| Inventory | \$29,577 |
| Total Current Assets | \$79,570 |
| TOTAL ASSETS | \$79,570 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable to Related Parties | \$107,230 |
| Total Current Liabilities | \$107,230 |
| Long-term Liabilities | |
| Future Equity Obligations | \$175,000 |
| Total Long-Term Liabilities | \$175,000 |
| TOTAL LIABILITIES | \$282,230 |
| EQUITY | |
| Accumulated Deficit | \$(202,660) |
| Total EQUITY | \$(202,660) |
| TOTAL LIABILITIES AND EQUITY | \$79,570 |

Statement of Operations

| | Year Ended December 31, 2021 |
|--------------------------------|---------------------------------|
| Revenue | - |
| Cost of Revenue | - |
| Gross Profit | - |
| Operating Expenses | |
| Advertising and Marketing | 56,981 |
| General and Administrative | 10,000 |
| Total Professional Fees | 135,679 |
| Total Operating Expenses | 202,660 |
| Operating Income (loss) | (202,660) |
| Provision for Income Tax | - |
| Net Income (loss) | (202,660) |

Statement of Cash Flows

**Year Ended
December 31,
2021**

OPERATING ACTIVITIES

| | |
|---|-------------|
| Net Income (Loss) | \$(202,660) |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| Accounts Payable | \$107,230 |
| Inventory | \$(29,577) |
| Prepays | \$(6,993) |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | \$70,660 |
| Net Cash provided by (used in) Operating Activities | \$(132,000) |

INVESTING ACTIVITIES

| | |
|---|------|
| Net Cash provided by (used by) Investing Activities | \$ - |
|---|------|

FINANCING ACTIVITIES

| | |
|---|-----------|
| Future Equity Obligations | \$175,000 |
| Net Cash provided by (used in) Financing Activities | \$175,000 |
| Cash at the beginning of period | \$ - |
| Net Cash increase (decrease) for period | \$43,000 |
| Cash at end of period | \$43,000 |

Statement of Changes in Shareholder Equity

| | Common Stock | | | Accumul ated Deficit | Total Shareholder Equity |
|--|-------------------------------|------------------|-------------|-------------------------------------|---|
| | # of Shares Amount | \$ Amount | APIC | | |
| Beginning Balance at Inception (4/16/21) | - | - | - | - | - |
| Issuance of Common Stock | 92,000 | - | - | - | - |
| Additional Paid in Capital | - | - | - | - | - |
| Net Income (Loss) | - | | - | \$(202,660) | \$(202,660) |
| Ending Balance 12/31/2021 | 92,000 | - | - | \$(202,660) | \$(202,660) |

For What's Next, Inc
Notes to the Unaudited Financial Statements
December 31st, 2021
\$USD

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

For What's Next, Inc was formed in Wisconsin on April, 16th 2021. The company plans to earn revenue by selling alcohol and non-alcoholic beverages through a three tier system and direct to consumer. The Company is headquartered in Milwaukee, WI. The Company's customers will be located in the United States.

The Company will conduct a crowdfunding campaign under regulation CF in 2022 to raise operating capital.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Our financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"). Our fiscal year ends on December 31. The Company has no interest in variable interest entities and no predecessor entities.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all cash balances, and highly liquid investments with maturities of three months or less when purchased.

Inventory

Inventory is recorded at cost in the amount of \$29,577 and includes packaging and bottling materials.

Fair Value of Financial Instruments

ASC 820 "*Fair Value Measurements and Disclosures*" establishes a three-tier fair value hierarchy, which prioritizes the inputs in measuring fair value. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These tiers include:

Level 1: defined as observable inputs such as quoted prices in active markets;

Level 2: defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and

Level 3: defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

Concentrations of Credit Risks

The Company's financial instruments that are exposed to concentrations of credit risk primarily consist of its cash and cash equivalents. The Company places its cash and cash equivalents with financial institutions of high credit

worthiness. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Revenue Recognition

The Company recognizes revenue from the sale of products and services in accordance with ASC 606,"Revenue Recognition" following the five steps procedure:

- Step 1: Identify the contract(s) with customers
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to performance obligations
- Step 5: Recognize Revenue When or As Performance Obligations Are Satisfied

The Company will identify and analyze its performance obligations with respect to customer contracts once the first contract is signed.

Advertising Costs

Advertising costs associated with marketing the Company's products and services are generally expensed as costs are incurred.

General and Administrative

General and administrative expenses consist of payroll for independent contractors involved in general corporate functions.,

Professional Fees

Professional Fees consist of accounting, legal, and management consulting and strategy fees.

Equity based compensation

The Company accounts for stock options issued to employees under ASC 718 (Stock Compensation). Under ASC 718, share-based compensation cost to employees is measured at the grant date, based on the estimated fair value of the award, and is recognized as an item of expense ratably over the employee's requisite vesting period. The Company stock options begin vesting on the 12th month anniversary of the date of grant on a monthly basis with the first 1/4th stock options becoming fully vested after this period. The Company has elected early adoption of ASU 2018-07, which permits measurement of stock options at their intrinsic value, instead of their fair value. An option' s intrinsic value is defined as the amount by which the fair value of the underlying stock exceeds the exercise price of an option. In certain cases, this means that option compensation granted by the Company may have an intrinsic value of \$0

| | Total Options | Weighted Average Exercise Price | Weighted Average Intrinsic Value |
|---|--------------------------|--|---|
| Total options outstanding at inception as of April 16, 2021 | - | \$ - | \$ - |
| Granted | 8,000 | \$0.30 | \$ - |
| Exercised | - | \$ - | \$ - |
| Expired/cancelled | - | \$ - | \$ - |
| Total options outstanding, December 31, 2021 | 8,000 | \$0.30 | \$ - |
| Options exercisable, December 31, 2021 | - | \$ - | \$ - |

| | Nonvested Options | Weighted Average Fair Value |
|---|----------------------|--------------------------------------|
| Nonvested options at inception as of April 16, 2021 | - | \$ - |
| Granted | 8,000 | \$ - |
| Vested | - | \$ - |
| Forfeited | - | \$ - |
| Nonvested options, December 31, 2021 | 8,000 | \$ - |
| Granted | - | \$ - |
| Vested | - | \$ - |
| Forfeited | - | \$ - |
| Nonvested options, December 31, 2021 | - | \$ - |

Recent accounting pronouncements

The FASB issues ASUs to amend the authoritative literature in ASC. There have been a number of ASUs to date that amend the original text of ASC. Management believes that those issued to date either (i) provide supplemental guidance, (ii) are technical corrections, (iii) are not applicable to us or (iv) are not expected to have a significant impact on our financial statements.

NOTE 3 – RELATED PARTY TRANSACTIONS

The Company follows ASC 850, “Related Party Disclosures,” for the identification of related parties and disclosure of related party transactions.

During the year ended December 31st, 2021, the Company had outstanding accounts payable in the amount of \$107,230 for services performed by two of the owners’ companies. The balance is non-interest bearing and due on demand.

NOTE 4 – COMMITMENTS, CONTINGENCIES, COMPLIANCE WITH LAWS AND REGULATIONS

We are currently not involved with or know of any pending or threatening litigation against the Company or any of its officers. Further, the Company is currently complying with all relevant laws and regulations. The Company does not have any long-term commitments or guarantees.

NOTE 5 – DEBT

Future Equity Obligations - During the short year ending December 31, 2021, the Company entered into numerous SAFE agreements (Simple Agreement for Future Equity) with third parties. The SAFE agreements have no maturity date and bear no interest. The agreements provide the right of the investor to future equity in the Company during a qualified financing or change of control event at an 80% discount. Each agreement is subject to a valuation cap. The valuation caps of the agreements entered were \$7.5M.

NOTE 6 – EQUITY

The Company has authorized 120,000 of common shares with no par value per share. 92,000 shares were issued and outstanding as of 2021

NOTE 7 – SUBSEQUENT EVENTS

The Company has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through March 15, 2022, the date these financial statements were available to be issued. No events require recognition or disclosure.

NOTE 8 – GOING CONCERN

The accompanying balance sheet has been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The entity has not commenced principal operations and will likely realize losses prior to generating positive working capital for an unknown period of time. During the next twelve months, the Company intends to finance its operations with funds from a crowdfunding campaign.

The Company's ability to continue as a going concern in the next twelve months following the date the financial statements were available to be issued is dependent upon its ability to produce revenues and/or obtain financing sufficient to meet current and future obligations and deploy such to produce profitable operating results. Management has evaluated these conditions and plans to raise capital as needed to satisfy its capital needs. No assurance can be given that the Company will be successful in these efforts. These factors, among others, raise substantial doubt about the ability of the Company to continue as a going concern for a reasonable period of time. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities.

NOTE 9 – RISKS AND UNCERTAINTIES

COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses remains unclear currently. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Company for future periods. Note: this disclosure assumes there is no significant doubt about the entity's ability to continue as a going concern.